



“Helpful Hints”

Guide for Completing a Financial Status Report (SF-269A)

Purpose:

The purpose of this guide is to assist recipients of Community Oriented Policing Services (COPS) Grants with the reporting and accounting of their financial expenditures. This document will provide essential information to help facilitate the completion and submission of the mandatory quarterly Financial Status Report (SF-269A).

The guide contains information on the following topics:

- I. What is a Financial Status Report (SF-269A)
- II. When and how many forms to submit
- III. Where to file the SF-269A
- IV. Where to get help
- V. Step-by-step procedures for completing the SF-269A
- VI. Glossary

General Information:

I. WHAT IS A FINANCIAL STATUS REPORT (SF-269A)?

Recipients, hereafter known as Grantees, of Federal monies under the Office of Community Oriented Policing Services (COPS) Grant Programs are required to submit quarterly Financial Status Reports. Grantees report expenses incurred under each Grant Number awarded on these reports. These expenses can be categorized as cash disbursed, or incurred but not yet paid (Accounts Payable). Expenses incurred are further segmented into Federal share and local matching contributions.

II. WHEN AND HOW MANY FORMS TO SUBMIT?

COPS Grantees are required to submit a Financial Status Report (SF-269A) each calendar quarter following receipt and acceptance of a grant award. Past due or inaccurate SF-269As may negatively affect a Grantee's ability to draw down funds. The following schedule reflects the SF-269A due dates for the corresponding calendar quarter:

Calendar Quarter

01/01/YEAR-- 03/31/YEAR

04/01/YEAR-- 06/30/YEAR

07/01/YEAR-- 09/30/YEAR

10/01/YEAR-- 12/31/YEAR

SF-269A Due to COPS Office

No later than 05/15/YEAR

No later than 08/14/YEAR

No later than 11/14/YEAR (Please try to submit by 10/15)

No later than 02/14/YEAR

- A Grantee is required to submit **one** SF-269A per quarter for each grant number. A grant number may have multiple supplemental, renewal, and modification awards under the same grant number. (Please *do not* fax or mail duplicate copies of the same report. If a Grantee revises a report in the same quarter it is due, the word “REVISED” should be annotated in LARGE LETTERS at the top of the report.)

Example:

In the following example, the Grantee has multiple grants with two of the grants having multiple awards.

	<u>Program</u>	<u>Grant Number</u>	<u>Amount</u>
Original Award:	FAST	95CFWX1234	\$75,000
Supplement #1:	UHP	95CFWX1234	\$75,000
Modification to Supplement #1			<u>\$15,000</u>
			\$165,000
Original Award:	MORE98	98CMWX9999	\$33,000
Renewal	MORE98	98CMWX9999	<u>\$33,00</u>
			\$66,000
Original Award:	CIS	98SHWX8888	<u>\$125,000</u>
			\$125,000

In this example, the Grantee is required to submit 3 separate SF-269A’s each quarter. One for each Grant Number: 95CFWX1234, 98CMWX9999 and 98SHWX8888.

- A Grantee is required to submit an SF-269A for **every quarter** whether expenses are incurred or not. If expenses are not incurred during the quarter, zeros are to be reported on Rows a, b, and c in Column II, This Period.
- A Grantee is required to submit an SF-269A for **every quarter** even if the grantee is delinquent from prior quarters. The COPS Financial Officer has reserved the right to waive this requirement in some cases where the Grantee has been delinquent for several quarters. The Financial Officer will allow Grantees to send a cumulative report covering multiple periods in order to get their reports back on track. For further detail, please see the example below.

Example:

The current reporting calendar quarter is 6/30/07 and the Grantee’s last SF-269A submission was for the 6/30/06 calendar quarter. The Grantee must submit an SF 269A for the 9/30/06, 12/31/06, 3/31/07 and 6/30/07 quarters. The Grantee should report expenses in the appropriate quarter in which they were incurred and carry the cumulative totals from Rows a, b, and c in Column III, Cumulative, to the Previously Reported Rows a, b, and c in Column I of the subsequent SF-269A.

- A Grantee is required to submit a Final SF-269A no later than 90 days after a Grantee has reported and expended their total allowable federal share granted for **all** awards issued under the same **Grant Number**, or after the expiration date of the last award. Additionally, after the 90 day period, the Grantee is no longer eligible to drawdown funding. If multiple supplements or renewals are issued under one grant number, the Grantee would not submit a Final SF-269A until the last supplement or renewal is fully expended up to the allowable cost or expired. A Final SF-269A is distinguishable by checking “Yes” in Block 6.

III. WHERE TO FILE THE SF-269A?

Fax completed SF-269A to:

Control Desk: 202.616.9004

Alternative: 202.514.2852

Or

Mail to:

Office of Community Oriented Policing Services

1100 Vermont Avenue, N.W.

Attention: OC/COPS Control Desk

Washington, DC 20530

If the report is faxed, there is no need to also mail a copy. Please discontinue mailing reports to the Office of Justice Program, 810th Seventh Street or faxing reports to any numbers other than those cited above.

Please note that on-Row SF-269A filing is now available through the internet at <https://www.cops.usdoj.gov>. The COPS Office strongly encourages all grantees effective October 1, 2004 to submit online, unless the grantee does not have access to the online system. For additional information and instructions, please visit this web site or call the COPS Office Response Center at 800.421.6770.

IV. WHERE TO GET HELP?

SF-269A form and instructions are provided on COPS Internet www.cops.usdoj.gov

or

By calling the COPS Response Center at 800.421.6770.

V. STEP BY STEP PROCEDURES FOR COMPLETING THE SF-269A

Block 1: Federal Agency

- For COPS Grant Programs, always enter

U.S. Dept. of Justice

COPS Office

Block 2: Federal Grant Number

MANDATORY FIELD

- Enter the Alpha/Numeric Grant Number cited on Award Document

Examples: 97CCWX1234 or 2000UMWX1234

Block 3: Recipient Organization

MANDATORY FIELD

- Enter Grantee's Organization's Legal Name and Address as identified on the award document

Example: XYZ POLICE DEPARTMENT

999 XYZ STREET

HOMETOWN, USA 99999-9999

Block 4: Employer Identification Number

MANDATORY FIELD

- Enter the 9-digit Vendor Number cited on Award Document. This number is also provided in the PAPRS and LOCES packages that are sent to the Grantee from the U. S. Department of Justice, Office of Justice Programs, and Office of the Comptroller. If there is a discrepancy between the numbers provided, please contact the COPS Response Center for assistance.

Example: 000999333

Block 5: Recipient Account Number

NON-MANDATORY FIELD

- For Grantee's internal accounting use only

Block 6: Final Report

MANDATORY FIELD

- This block should always be checked ***NO*** until the Grantee has reported and expended their total allowable federal share granted for ***all*** awards issued under the same ***Grant Number***, or the grant has expired.
- A Final SF-269A is due 90 days after a Grantee has reported and expended their total allowable federal share granted for ***all*** awards issued under the same ***Grant Number***, or after the expiration date of the last award. Additionally, after the 90 day period, the Grantee is no longer eligible to drawdown funding. If multiple supplements or renewals are issued under one grant number, the Grantee would not submit a Final SF-269A until the last supplement or renewal is fully expended up to the allowable cost.

Block 7: Basis

MANDATORY FIELD

- This block is used by the Grantee to designate which basis of Accounting is used to record financial transactions.
- If the Grantee uses the Cash Basis of Accounting, then the Grantee *should not* complete **Rows d, e, and f in Block 10** of the SF-269A. The Grantee would only be required to report “Cash Outlays” (monies spent) in **Rows a, b, and c in Block 10**.
- If the Grantee uses the Accrual Basis of Accounting, then the Grantee would report Accounts Payable in **Blocks d, e, and f in Block 10** and Cash Outlays in **Rows a, b, and c**. Accounts Payable are expenses that have been accrued but not yet paid, such as a payroll expense.

Block 8: Funding/Grant Period

MANDATORY FIELD

- These dates represent the cumulative time period covered by all awards, supplements, renewals, modifications, and extensions issued under one Grant Number.

Example:

Original Award:	FAST 95CFWX1234	\$75,000	03/01/95-02/28/98
Supplement:	UHP 95CFWX1234	\$75,000	12/01/95-11/30/98 Extended to 05/31/00
Supplement:	UHP 95CFWX1234	\$150,000	09/01/96-08/31/99 Extended to 08/31/00

For the above example, the Grantee would enter From: 03/01/95 To: 08/31/00 in **Block 8**.

Note: use the beginning date of the original award and the latest ending date of all awards.

Block 9: Period Covered by this Report

MANDATORY FIELD

- Enter one of the following sets of dates (calendar quarter):
01/01/YEAR – 03/31/YEAR
04/01/YEAR – 06/30/YEAR
07/01/YEAR – 09/30/YEAR
10/01/YEAR – 12/31/YEAR
- **FIRST SF-269A SUBMISSION** - The only exception to using the above dates is when a Grantee submits it's first SF-269A. The Grantee may use the award start date of the grant for the first submission.

Table I below provides a skeletal model of a SF-269A. The fields on the model have been labeled to illustrate the mathematical relationship of the Rows and Columns to be completed in Block 10. Please refer to Table I as you read through the “Steps for Properly Completing Block 10 of an SF-269A”.

Table I		Column I: <i>Previously Reported</i>	Column II <i>This Period</i>	Column III <i>Cumulative</i>
a. Total outlays (CASH PAID OUT)	ROW a →	Row a Col. I = Row b Col. I + Row c Col. I (Step 1)	Row a Col. II = Row b Col. II + Row c Col. II (Step 3)	Row a Col. III = Row a Col. I + Row a Col. II = Row b Col. III + Row c Col. III (Step 6)
b. Recipient's share of outlays	ROW b →	Row b Col. I (Step 1)	Row b Col. II (Step 2)	Row b Col. III = Row b Col. I + Row b Col. II (Step 5)
c. Federal share of outlays	ROW c →	Row c Col. I (Step 1)	Row c Col. II (Step 2)	Row c Col. III = Row c Col. I + Row c Col. II (Step 4)
d. Total unliquidated obligations (ACCRUED EXPENSES NOT YET PAID)	ROW d →	N/A	N/A	Row d Col. III = Row e Col. III + Row f Col. III (Step 8)
e. Recipient share of unliquidated obligations	ROW e →	N/A	N/A	Row e Col. III (Step 7)
f. Federal share	ROW f →	N/A	N/A	Row f Col. III (Step 7)
g. Total Federal share (sum of Rows c and f)	ROW g →	N/A	N/A	Row g Col. III = Row c Col. III + Row f Col. III (Step 9)
h. Total Federal funds authorized for this funding period (CUMULATIVE VALUE OF ALL AWARDS WHICH INCLUDES ORIGINALS, SUPPLEMENTS OR RENEWALS AND MODIFICATIONS ISSUED UNDER ONE GRANT NUMBER)	ROW h →	N/A	N/A	Row h. Col. III (Step 10)
i. Unobligated balance of Federal funds (Row h minus Row g)	ROW i →	N/A	N/A	Row i Col. III = Row h Col. III – Row g Col. III (Step 11)

Step 1: Complete Column I Previously Reported:

- Enter the ending figures from Column III Cumulative from the previous SF-269A submitted. If this is the first SF-269A that the Grantee is submitting, enter \$0's on Rows **a**, **b**, and **c** in Column I, Previously Reported.
- **Row a** Column I should equal the sum of the figures entered on **Rows b** and **c** in Column I.
- If the Grantee needs to make corrections to prior SF-269A submissions, then the figures reported in **Rows a**, **b**, and **c** in Column II for the most current SF-269A would be adjusted. Then annotate the correction in box 12 Remarks.

Example:

The date is 07/03/07 and the SF-269A is due for the quarter ending 06/30/07. The Grantee has determined that they should have reported \$2,000 less on **Row c**, Column II of their 12/31/06 SF-269A.

12/31/06 Submission

	<u>Previously Reported</u>	<u>This Period</u>	<u>Cumulative</u>
	Column I	Column II	Column III
Row a:	\$50,000	\$27,000	\$77,000
Row b:	\$12,500	\$6,250	\$18,750
Row c:	\$37,500	\$20,750	\$58,250

03/31/07 Submission

	Column I	Column II	Column III
Row a:	\$77,000	\$25,000	\$102,000
Row b:	\$18,750	\$6,250	\$25,000
Row c:	\$58,250	\$18,750	\$77,000

06/30/07 Submission

	Column I	Column II	Column III
Row a:	<u>102,000</u>	\$23,000	\$125,000
Row b:	<u>\$25,000</u>	\$6,250	\$31,250
Row c:	<u>\$77,000</u>	\$16,750	\$93,750

Adjustment
from 12/31/06

In Block 12, the Grantee would footnote the \$2,000 adjustment on the 06/30/00 submission and attach any supporting documentation that explains why the adjustment was made and which quarterly submission(s) was corrected.

Example:

¹Adjustment of \$2,000 is reflected on this quarter's submission to correct erroneously reported numbers for Federal share of outlays on the 12/31/99 submission.

Step 2: Complete Rows b and c, Column II This Period:

- Enter the cash outlays (which are the monies that the Grantee has spent) during the current reporting quarter.
- Enter Grantee's share of cash outlays (local matching contributions) on **Row b**.
- Enter Federal share of cash outlays on **Row c**.
- Review Grantee's budget documentation to determine how the monies are to be prorated between Federal share and Grantee's share.
- For assistance in determining allowable and unallowable costs, Federal share, local matching requirements, or waiver information — go to the COPS Web site or contact the
- Response Center for the name and telephone number of the COPS Grant Advisor assigned to handle the Grantee's state.

Step 3: Complete Row a, Column II This Period:

- Sum the figures entered on **Rows b and c** in Column II.

Step 4: Complete Row c, Column III Cumulative:

- Sum the figures entered on **Row c** in Columns I and II.

Step 5: Complete Row b, Column III Cumulative:

- Sum the figures entered on **Row b** in Columns I and II.

Step 6: Complete Row a, Column III Cumulative:

- Sum the figures entered on **Row a** in Columns I and II.
- Crosscheck by summing the figures entered on **Rows b and c** in Column III.

Step 7: Complete Rows e and f, Column III Cumulative:

- If the Grantee is on the Cash Basis of Accounting (**Block 7** on Form), then skip to Step #9, **Row g**, Column III Cumulative.
- If the Grantee is on the Accrual Basis of Accounting (**Block 7** on Form), then Complete **Rows d, e, and f** in Column III Cumulative.
 - ³/₄ Enter Grantee's share of Accounts Payable
(expenses incurred but not yet paid for current period) on **Row e**, Column III.
 - ³/₄ Enter Federal share of Accounts Payable
(expenses incurred but not yet paid for current period) on **Row f**, Column III.

Step 8: Complete Row d, Column III Cumulative:

- Sum the figures entered on **Rows e** and **f** in Column III.

Step 9: Complete Row g, Column III Cumulative:

- Sum the figures entered on **Rows c** and **f** in Column III.

Step 10: Complete Row h, Column III Cumulative:

- Enter the sum of the total federal funds authorized under the Grant Number. This will include all accepted original awards, supplements or renewals, and modifications.

Example:

Original Award:	FAST 95CFWX1234	\$75,000	3/1/95-2/28/98
Supplement #1:	UHP 95CFWX1234	\$75,000	12/1/95-11/30/98
Modification to			
Supplement #1:	UHP 95CFWX1234	\$(25,000)	12/1/95-11/30/98
Supplement #2:	UHP 95CFWX1234	<u>\$150,000</u>	9/1/98-8/31/01
		Total \$275,000	

For this example, the figure entered on **Row h** in Column III, would be \$275,000. This will normally match the total on your latest grant award.

Step 11: Complete Row I, Column III Cumulative:

- **Row h**, Column III minus **Row g**, Column III.

Block 11: Indirect Expense

NON-MANDATORY FIELD

- Very few COPS grants permit indirect expenses, so this is usually blank or has \$0.

Block 12: Remarks

NON-MANDATORY FIELD

- Use this Block to footnote any adjustments made for prior reporting periods on the most current SF-269A that is due for submission.
- Use this Block to explain any other item(s) that should be brought to the attention of the COPS Office.

Block 13: Certification

MANDATORY FIELD

- Type or print Certifying Official's Name, Title, and Telephone Number.
- Type or print Date Report Submitted.
- Grantee's Authorized Certifying Official must sign document.
- The Certifying Official is the individual who has the knowledge and authority to certify that the figures reported on the SF-269A are accurate and complete. This individual may be the Police Chief, Sheriff, Certified Public Accountant (CPA), Accountant or other person designated by the Grantee's organization.

VI. GLOSSARY

Accrual Basis of Accounting: Expenses are recorded in the period in which they are incurred regardless of whether cash is disbursed in that period.

Cash Basis of Accounting: Expenses are recorded in the period in which the cash is actually disbursed.

COPS Office: The Office of Community Oriented Policing Services (COPS) is the “grantor agency” for the grantee’s COPS grants. The COPS Office is directly responsible for programmatically administering and monitoring the grant for the entire grant period.

Federal Share Contributions: The amount of allowable funds expended by a Grantee under a grant program that can be reimbursed by COPS. The allowable federal share is not always the same as the maximum federal funds on the grant award.

Grant Number: This number, which uniquely identifies each grant, is presented in the following format: 95-CF-WX-0000, 96-CM-WX-0000, 97-UM-WX-0000, 98-UL-WX-0000 for grants awarded in FY 1995 through FY 1998. In fiscal years 1999 and 2000, grant numbers are presented in the following format: 1999-UM-WX-0000 and 2000-SH-WX-0000 respectively. The number is assigned to the original award document and is carried forward to all supplements, renewals, or modifications issued under the same grant program. Matching Funds: As a condition of a Hiring grant such as an AHEAD, FAST, UHP, SOS, MORE, or Tribal grant, the grantee is required to match in cash a portion of the allowable costs of the program, project, or activity as funded by the COPS program. The local match can be validated on the Financial Clearance Memorandum.

Matching Funds: As a condition of a Hiring grant such as an AHEAD, FAST, UHP, SOS, MORE, or Tribal grant, the grantee is required to match in cash a portion of the allowable costs of the program, project, or activity as funded by the COPS program. The local match can be validated on the Financial Clearance Memorandum.